

This letter refers a taxpayer to information regarding food, drugs and medical appliances. See 86 Ill. Adm. Code 130.310. (This is a GIL.)

July 17, 2006

Dear Xxxxx:

This letter is in response to your letter dated June 27, 2006, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.tax.illinois.gov to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

ABC, requests a written opinion regarding the sales tax liability of the following types of items:

1. Acne cleansing pads with salicylic acid & benzoyl peroxide
2. Medicated soap
3. Astringent
4. Witch hazel
5. Acne treatments
6. Facial masks
7. Moisturizers
8. Cleansers with benzoyl peroxide & salicylic acid
9. Anti-bacterial soaps
10. Toners
11. 2 in 1 facial cleansers.
12. Cleansing Cloths

I have enclosed product information on each type of product listed. Can you please comment on if the items should be exempt or taxable.

Thank you for your help.

DEPARTMENT'S RESPONSE:

Information regarding food, drugs and medical appliances may be found at 86 Ill. Adm. Code 130.310. In addition, the Department has issued numerous letters regarding skin care products that may answer your concerns. The Department's regulations and "Sunshine Letter" rulings may be found on the Department's Internet website under the heading of "Laws/Regs/Rulings." For example, please see general information letter ST-03-0047-GIL.

I hope this information is helpful. If you require additional information, please visit our website at www.tax.illinois.gov or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Edwin E. Boggess
Associate Counsel

EEB:msk